

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
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November 1, 2006

Senator Robert Garton  
Chairman, Legislative Council  
200 W. Washington Street  
Indianapolis, IN 46204

Representative Brian Bosma  
Vice-Chairman, Legislative Council  
200 W. Washington Street  
Indianapolis, IN 46204

Nathan J. Feltman  
Executive Vice President & General Counsel  
Indiana Economic Development Corporation  
One North Capitol Ave., 7<sup>th</sup> Floor  
Indianapolis, IN 46204

Dear Leaders of the Legislative Council and Mr. Feltman:

Pursuant to Indiana Code § 4-22-2-28.1(j), the Department of Local Government Finance files this report regarding small business regulatory coordination.

The Department administers the property tax system and oversees the financing of local government throughout Indiana. Fulfillment of these duties requires the Department to routinely promulgate administrative rules concerning the assessment of real property, personal property, and utility distributable property; rules governing equalization and annual adjustment of assessed values; and rules prescribing procedures and requirements for assessor-appraiser certification.

During the most recent fiscal year, the Department updated the annual adjustment rule (50 IAC 21) and the rule for application software assessment rule (50 IAC 4.2), promulgated rules for the statewide standard computer system (50 IAC 23) and the investment deduction (50 IAC 22), and repealed 50 IAC 13, an outdated provision on land valuation.

During the development of these rules, the Department allowed interested parties to submit oral and written comments as required by law. The Department worked closely with small businesses and other interested parties to incorporate comments on the proposed rules to improve the rules. All comments and concerns were resolved to the satisfaction of the small businesses and the Department.


The Department frequently fields telephone calls, emails and requests for information regarding the application of rules asking for further guidance and interpretation. Generally the callers do not identify themselves as small businesses. However, the Department works hard to ensure all questions from the public and/or business community are quickly and accurately addressed.

The Department typically appoints an attorney to lead the Department's small business coordination. Michael Dart, the Department's General Counsel, served as the Department's small business coordinator in 2006. Staff Attorney Renee Lambermont will assist Mr. Dart in the future as the Department's small business coordinator for rulemaking.

The agency's costs in complying with this section during the most recent fiscal year were negligible, and it appears the Department's rules have had minimal impact on small businesses. As such, there have been minimal costs associated with tracking and resolving comments, complaints, and questions from small businesses relative to the rules.

Given the subject matter of the Department's current and planned rules, the projected budget required by the agency to comply with this section during the current fiscal year is also negligible.

Should you have any questions regarding this report or the rules of the Department, please contact myself or General Counsel Michael Dart at the above number.

  
Melissa K. Henson, Commissioner  
Department of Local Government Finance